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EIGHTH WARD VOLUNTEER FIRE DEPARTMENT, INC.

ANNUAL FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/11/10

PHIL HEBERT
CERTIFIED PUBLIC ACCOUNTANT
A PROFESSIONAL ACCOUNTING CORPORATION

**Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana**

Annual Financial Statements

As of and for the Year Ended December 31, 2009

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Accountant's Review Report

To the Board of Directors
Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana 70455

I have reviewed the accompanying statement of financial position of Eighth Ward Volunteer Fire Department, Inc. (a nonprofit corporation) as of December 31, 2009, and the related statements of activities and of cash flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of Eighth Ward Volunteer Fire Department, Inc.

A review consists principally of inquiries of Department personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express such an opinion.

Based on my review I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

In accordance with the *Louisiana Government Audit Guide* and the provisions of state law, I have issued a report dated June 11, 2010 on the results of our agreed-upon procedures.

Sincerely

Phil Hebert

Phil Hebert, CPA
A Professional Accounting Corporation

June 11, 2010

Financial Statements

Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana
Statement of Financial Position – Rural Fire District No. 2 Current Restricted Fund
December 31, 2009

Assets

Current Assets:

Cash and Cash Equivalents \$ 472,717

Receivables:

Fire Protection District No. 2 Contract Fees 67,097

Total Current Assets 539,814

Property and Equipment:

Land 31,880

Buildings 84,097

Equipment 29,782

Vehicles 335,086

Accumulated Depreciation (110,695)

Total Property and Equipment 370,150

Total Assets \$ 909,964

Liabilities and Net Assets

Current Liabilities:

Accounts Payable \$ 15,408

Payroll Liabilities 6,786

Due to Tangipahoa Parish Council -

Total Current Liabilities 22,194

Total Liabilities 22,194

Net Assets:

Unrestricted 18,380

Temporarily Restricted 869,390

Total Net Assets 887,770

Total Liabilities and Net Assets \$ 909,964

See accompanying notes and accountants' report.

Eighth Ward Volunteer Fire Department, Inc.

Robert, Louisiana

**Statement of Activities – Rural Fire District No. 2 Current Restricted Fund
For the Year Ended December 31, 2009**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Support and Revenues:			
Rural Fire District No. 2 Contract Fees:			
Ad Valorem Taxes	\$ -	\$ 247,785	\$ 247,785
State Revenue Sharing	-	35,549	35,549
Fire Insurance Premium Rebate	-	12,561	12,561
Grant Revenue	-	3,731	3,731
Contributions by Wal-Mart Distribution Center	-	89,192	89,192
Interest Income	109	2,102	2,211
Miscellaneous	7,269	6,078	13,347
Donations & Fund Raising	6,831	-	6,831
Net Assets Released from Restrictions - Restriction Satisfied by Payments	<u>282,393</u>	<u>(282,393)</u>	<u>-</u>
Total Support and Revenues	296,602	114,605	411,207
Expenses:			
Program Services - Fire Protection:			
Depreciation	29,604	-	29,604
Fire Station Supplies	3,178	-	3,178
Fuel	7,781	-	7,781
Fund Raising	7,856	-	7,856
Insurance	27,908	-	27,908
Repairs and Maintenance	30,571	-	30,571
Salaries & Related Benefits	49,575	-	49,575
Telephone	5,907	-	5,907
Utilities	8,082	-	8,082
Other	<u>23,189</u>	<u>-</u>	<u>23,189</u>
Total Program Services	193,651	-	193,651
Supporting Services:			
Accounting and Auditing	<u>18,192</u>	<u>-</u>	<u>18,192</u>
Total Supporting Services	<u>18,192</u>	<u>-</u>	<u>18,192</u>
Total Expenses	211,843	-	211,843
Operating Income / (Loss)	84,759	114,605	199,364
Other Income / (Expenses):			
Debt Service	<u>(37,899)</u>	<u>-</u>	<u>(37,899)</u>
Total Other Income / (Expenses)	(37,899)	-	(37,899)
Change in Net Assets	46,860	114,605	161,465
Net Assets - Beginning of the Year	22,488	754,785	777,273
Equipment Purchased	(50,968)	-	(50,968)
Net Assets - End of the Year	\$ 18,380	\$ 869,390	\$ 887,770

See accompanying notes and accountants' report.

Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana
Statement of Cash Flows – Rural Fire District No. 2 Current Restricted Fund
For the Year Ended December 31, 2009

Cash Flows from Operating Activities:

Operating Income / (Loss)	\$ 199,364
Adjustments to Reconcile Change in Net Assets to	
Net Cash Provided by Operating Activities:	
Depreciation	29,604
(Increase) Decrease in Accounts Receivable	(34,686)
Increase (Decrease) in Accounts Payable	13,951
Net Cash Provided / (Used by) by Operating Activities	208,233

Cash Flows from Investing Activities:

Equipment Purchased by the Eighth Ward	(11,750)
Equipment Purchased by Fire District No. 2	(50,968)
Net Cash Provided / (Used by) by Investing Activities	(62,718)

Cash Flows from Financing Activities:

Debt Service	(37,899)
Net Cash Provided / (Used by) by Financing Activities	(37,899)

Net Increase (Decrease) in Cash	107,616
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Cash - Beginning of the Year	365,101
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Cash - End of the Year	<u>\$ 472,717</u>
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See accompanying notes and accountants' report.

Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2009

Introduction

The Eighth Ward Volunteer Fire Department, Inc. (hereinafter referred to as the "Department") is a Louisiana non-profit corporation. Its purpose is to operate exclusively as a volunteer fire-fighting organization to provide fire protection and emergency response services in the community of Robert and surrounding rural areas. The Department is governed by a board of directors and officers consisting of a chief, a president, a training chief, a secretary, and a treasurer, each of which is elected by the membership. The Department maintains an office in one fire station, and maintains equipment in two fire stations in the Robert community.

1. Summary of Significant Accounting Policies

A. Basis of Presentation

The financial statements have been prepared on an accrual basis and in conformity with standards promulgated by the American Institute of Certified Public Accountants in its audit guide, *Audits of Certain Nonprofit Organizations*, and its *Statement of Position 78-10*.

B. Fund Accounting

The accounts of the Department are maintained in accordance with the principles of fund accounting whereby resources are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund. Externally restricted funds may only be utilized in accordance with the purposes established by the source of the funds and are in contract with unrestricted fund over which the Board retains full control to use in achieving any of its purposes.

The accompanying financial statements present only the financial resources accounted for in the following fund:

The Rural Fire District No. 2 Current Restricted Fund represents revenue and expenses related to the operation of fire protection and emergency response services in the unincorporated rural areas surrounding the community of Robert under the terms of an agreement between the Department and the Rural Fire Protection District No. 2 of Tangipahoa Parish (hereinafter referred to as the "District").

The accompanying financial statements do not include the assets, liabilities, and net assets and the support revenue, expenses, and capital additions and cash flows reported in any fund other than the Rural Fire District No. 2 Current Restricted Fund. Accordingly, the financial statements being presented are not intended to present the financial position of the Department as of December 31, 2009, or its results of operations or cash flows for the year then ended in conformity with generally accepted accounting principles.

The Rural Fire District No. 2 Current Restricted Fund is considered restricted because under the terms of the contract with the District, these funds "shall be expended solely for the purposes of operating, maintaining, and / or purchasing of equipment or supplies and salaries if approved by Fire District No. 2."

**Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana**

Notes to the Financial Statements (Continued)
As of and for the Year Ended December 31, 2009

C. Support and Revenue

Support consists primarily of contract payments received from the District in the form of ad valorem taxes, state revenue sharing, and fire insurance rebates. The Department receives a percentage of the total funds available to the District based on a formula contained in the contract agreed to by all participating departments in Tangipahoa Parish. The ad valorem tax allocation is established each January and is disbursed by the District quarterly. State revenue sharing and fire insurance rebates are disbursed to participating departments by the District as the funds become available. As a result, ad valorem taxes and interest income are recognized as income when earned. State revenue sharing, fire insurance rebates, and all other revenues are recognized as income when received. The Department also receives a yearly contribution from the Wal-Mart Distribution Center that is passed through the District. These monies are accounted for in a separate bank account called the grant account and are recognized as received.

D. Cash

Cash includes demand deposits.

E. Fixed Assets

Fixed assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available. Donated assets are recorded as fixed assets at their estimated fair market value at the date of donation.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Life</u>
Land	N/A
Buildings	40
Vehicles	15
Equipment	5

F. Income Taxes

The Department is non-profit and is exempt from income taxes under Section 501(C)(4) of the Internal Revenue Code. Therefore, no provision is made for income taxes.

G. Fair Values of Financial Instruments

The Department's financial instruments, none of which are held for trading purposes, include cash. The following methods and assumptions used by the Department in estimating its fair value disclosures for financial instruments are:

Cash: The carrying amounts reported in the statement of financial position approximate fair value because of the short maturities of those instruments.

Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana
Notes to the Financial Statements (Continued)
As of and for the Year Ended December 31, 2009

H. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

I. Statement of Cash Flows

For the purposes of the statement of cash flows, all investments with a maturity of 90 days or less from the date of purchase are considered to be cash equivalents.

J. Financial Statement Presentation

The Department is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Department is required to present a statement of cash flows. As permitted by the statement, the Department does not use fund accounting.

K. Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

2. Cash

Cash at December 31, 2009 consisted of the following:

Interest Bearing Demand Deposits	\$ 472,717
Total	<u>\$ 472,717</u>

3. Receivables

Receivables include amounts due from the Rural Fire Protection District No. 2 at December 31, 2009 and are summarized as follows:

Due from Rural Fire Protection District No. 2:	
Rural Fire Protection District No. 2 Contract Fees	\$ 67,097
Total	<u>\$ 67,097</u>

No allowance for uncollectible accounts is required at December 31, 2009.

Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana
Notes to the Financial Statements (Continued)
As of and for the Year Ended December 31, 2009

4. Fixed Assets

The following is a summary of fixed assets as of December 31, 2009:

	Balance 12/31/08	Increases	Decreases	Balance 12/31/09
Capital Assets not Depreciated:				
Land	\$ 31,880	\$ -	\$ -	\$ 31,880
Total Capital Assets not Depreciated	31,880	-	-	31,880
Other Capital Assets:				
Buildings	84,097	-	-	84,097
Equipment	18,032	11,750	-	29,782
Vehicles	335,086	-	-	335,086
Total Other Capital Assets	437,215	11,750	-	448,965
Less Accumulated Depreciation:				
Buildings	6,482	2,102	-	8,584
Equipment	1,793	5,302	-	7,095
Vehicles	72,815	22,200	-	95,015
Total Accumulated Depreciation	81,090	29,604	-	110,694
Other Capital Assets, Net	356,125	(17,854)	-	338,271
Totals	\$ 388,005	\$ (17,854)	\$ -	\$ 370,151

5. Contract with the Rural Fire Protection District No. 2

The Tangipahoa Parish Council (the parish governing authority) created the Rural Fire Protection District No. 2 of Tangipahoa Parish (the "District") funded by an ad valorem tax to provide fire protection and emergency response services in the rural areas of the parish. The boundaries of the District include the unincorporated areas of Tangipahoa Parish.

The Department adopted a resolution and entered into an agreement with the District to provide fire protection and emergency response services in the unincorporated areas of the Eighth Ward of Tangipahoa Parish. Funding is provided by an ad valorem tax and related state revenue sharing. Under the terms of the contract with the District, these funds "shall be expended solely for the purposes of operating, maintaining, and / or purchasing of equipment or supplies and salaries if approved by Fire District No. 2." Equipment purchased remains the property of the District and is not recorded in the accompanying financial statements.

Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana
Notes to the Financial Statements (Continued)
As of and for the Year Ended December 31, 2009

6. Donated Services and Facilities

Volunteers provide all of the Department's program and supporting services. No amounts have been included in the financial statements for donated services or facilities since no objective basis is available to measure the value of such services and facilities.

7. Fair Values of Financial Instruments

The estimated fair values of the Department's financial instruments, none of which are held for trading purposes, are as follows:

	Carrying Amount	Fair Value
Financial Assets: Cash	\$ 472,717	\$ 472,717

8. Concentrations of Credit Risk

Financial instruments that subject the Department to potential concentrations of credit risk consist principally of temporary cash investment. Statement of Financial Accounting Standards No. 105 identifies deposits maintained at financial institutions in excess of federally insured limits as a concentration of credit risk requiring disclosure, regardless of the degree of risk. At December 31, 2009, the Department's uninsured demand and time deposit balances total \$222,717 (collected bank balances). These uninsured deposits were collateralized by way of securities pledged by the depository as required by LSA-R.S. 39:1225.

9. Concentrations

At December 31, 2009, \$295,895 or approximately 72% of the Fire Department's revenues are appropriations from Rural Fire District No. 2.

10. Related Party

The Fire Department paid the Fire Chief's daughter \$5,384.40 as a part-time fire fighter.

11. Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 11, 2010, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

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Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors
Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana 70455

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Eighth Ward Volunteer Fire Department, Inc. (A nonprofit corporation) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Eighth Ward Volunteer Fire Department's compliance with certain laws and regulations during the year ended December 31, 2009 included in the accompanying *Louisiana Attestation Questionnaire* and the additional agreed-upon procedures as required by the Legislative Auditor, State of Louisiana for the fiscal year ended December 31, 2009. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. Determine the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Eighth Ward Volunteer Fire Department, Inc. had the following local awards at December 31, 2009:

Tangipahoa Parish Rural Fire District No. 2	\$ 295,895
Agriculture and Forestry Grant	3,731
Wal Mart Contribution	89,192
Total	<u>\$ 388,818</u>

2. For each Federal, state, and local award:

- Randomly select 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements in total will be selected.

Six disbursements were selected for each local award.

- Trace the six disbursements to supporting documentation as to proper amount and payee.

I examined supporting documentation for all selected disbursements and found that payment was for the proper amount and made to the correct payee.

Phil Hebert, CPA

A PROFESSIONAL ACCOUNTING CORPORATION

- Determine if the six disbursements were properly coded to the correct fund and general ledger account.

All the selected payments were properly coded to the correct fund and general ledger account.

- Determine whether the six disbursements received approval from proper authorities.

Inspection of documentation supporting the selected documentation indicated approval from two commissioners.

- For federal awards, determine whether the disbursements comply with the applicable specific program compliance requirements summarized in the Compliance Supplement (or contained in the grant agreement, if the program is not included in the Compliance Supplement) and for state and local awards, determine whether the disbursements comply with the grant agreement, relating to:

- Activities allowed or unallowed
- Eligibility
- Reporting

There were no Federal awards.

For the local awards, I determined that each of the disbursements selected were expended for the purposes of operating, maintaining, and/or purchasing equipment and supplies, and additionally for salaries if approved by Fire District No. 2, as required in the 2009 agreement with Tangipahoa Parish Rural Fire Protection District No. 2.

3. For the programs selected for testing in item (2) that have been closed out during the period under review, compare the close-out report, when required, with the entity's financial records to determine whether the amounts agree.

There were no close out reports for awards during the period.

Meetings

4. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Eighth Ward Volunteer Fire Department, Inc. did post the required notice of each meeting and the accompanying agenda as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Comprehensive Budget

5. For all grants exceeding five thousand dollars, determine that each applicable federal, state, or local grantor agency/agencies was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

A comprehensive budget was submitted to the Tangipahoa Parish Rural Fire District No. 2. A comprehensive budget was not required for the Wal Mart award, or Agriculture and Forestry Grant.

Phil Hebert, CPA

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Prior Comments and Recommendations

6. My engagement will include a review of any prior-year suggestions, recommendations, and/or comments and will indicate the extent to which such matters have been resolved.

I performed an audit on the Eighth Ward Volunteer Fire Department and issued a report dated October 15, 2009. As part of this engagement I reviewed the prior year recommendations and indicated the extent to which such matters have been resolved in the Schedule of Prior Year Findings.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Eighth Ward Volunteer Fire Department, Inc. and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Phil Hebert

Phil Hebert, CPA
A Professional Accounting Corporation

June 11, 2010

**Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana
Schedule of Prior Year Findings
For the Year Ended December 31, 2009**

Section I - Internal Control and Compliance Material to the Financial Statements

2008-1: Lack of segregation of duties over revenue and receipts

Condition: The accountant may receive the payments in the mail, prepare the deposit slip, post the payment to the general ledger and bring the deposit slip to the bank.

Recommendation: In a small organization, owner(s)/management should either personally pick up the mail, or have the mail picked up by an employee who has no responsibilities related to the handling or recording of deposits, accounts receivable records or revenues. All remittances from customers should be directed to a post office box. Limiting access to the company's mail is essential in preventing the unauthorized negotiation of cash receipts.

Resolved: Fully

2008-2 Code of Ethics for Public Officials and Public Employees

Condition: The Fire Chief's daughter is employed as a part-time fire fighter of Eighth Ward Volunteer Fire Department, Inc.

Recommendation: I recommend the Fire Department request an opinion from the Ethics Board regarding the continued employment of the Fire Chief's daughter.

Resolved: See Schedule of Findings 2009-1

Section II - Internal Control and Compliance Material to Federal Awards

Section II not applicable.

Section III - Management Letter

Section III not applicable.

This schedule has been prepared by management.

Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana
Schedule of Current Year Findings
For the Year Ended December 31, 2009

Section I - Summary of Auditor's Reports

Section I not applicable.

Section II - Financial Statement Findings

2009-1 Code of Ethics for Public Officials and Public Employees

Criteria: The Code of Ethics Law requires that no member of the immediate family of any member of the governing authority or chief executive of the governmental entity, be employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42-1119.

Condition: The Fire Chief's daughter is employed as a part-time fire fighter of Eighth Ward Volunteer Fire Department, Inc.

Cause: A Quasi-Public Entity is defined in the Louisiana Governmental Audit Guide as any not-for-profit organization that receives and/or expends in excess of \$25,000 in local and/or state assistance in any fiscal year. Assistance shall include grants, loans, transfer of property, awards, and direct appropriations of state and/or local public funds. An entity that meets this definition is treated much like a public entity for audit purposes.

Effect: The Department may be in violation of the Code of Ethics for Public Officials and Public employees.

Recommendation: I recommend the Fire Department request an opinion from the Ethics Board regarding the continued employment of the Fire Chief's daughter.

Section III - Federal Award Findings and Questioned Costs

Section III not applicable.

**Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana
Management's Corrective Action Plan
For the Year Ended December 31, 2009**

2009-1 Code of Ethics for Public Officials and Public Employees

Recommendation: I recommend the Fire Department request an opinion from the Ethics Board regarding the continued employment of the Fire Chief's daughter.

Management Response: The Fire Chief requested a ruling from the Louisiana Board of Ethics whether his daughter could be employed by the Fire Department. He received a letter dated March 23, 2010 from the Louisiana Board of Ethics stating that his daughter was prohibited from continuing her employment with the Fire Department. Her employment was terminated in March 2010.

This schedule has been prepared by management.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Entities)

Phil Hebert, CPA
P.O. Box 1151
Ponchatoula, LA 70454

In connection with your review of our financial statements as of December 31, 2009 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 12/13/09.

Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes ☒ No ☐

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes ☒ No ☐

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No ☐

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes ☒ No ☐

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes ☒ No ☐

Prior Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

<u>Nathan J. Sticker</u>	Fire Chief	<u>4-21-10</u>	Date
<u>Cindy Osborn</u>	Treasurer	<u>4/21/10</u>	Date
<u>[Signature]</u>	President	<u>4/21/10</u>	Date